

BUTLER COUNTY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

YEAR ENDED DECEMBER 31, 2020

AND

INDEPENDENT AUDITOR'S REPORT



BUTLER COUNTY, KANSAS

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YEAR ENDED DECEMBER 31, 2020

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INDEPENDENT AUDITOR'S REPORT

BUTLER COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

Year Ended December 31, 2020

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BUTLER COUNTY, KANSAS

**REGULATORY BASIS
FINANCIAL STATEMENT**

Year Ended December 31, 2020

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Butler County, Kansas

Report on Financial Statement

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Butler County, Kansas and the related municipal entities of the Butler County Extension Council and Butler County Public Building Commission (collectively, the Butler County, Kansas Financial Reporting Entity), as of and for the year ended December 31, 2020 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note IB; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note IB of the financial statement, the financial statement is prepared by the Butler County, Kansas Financial Reporting Entity on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note IB, and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Butler County, Kansas Financial Reporting Entity as of December 31, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Butler County, Kansas Financial Reporting Entity as of December 31, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note IB.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The supplementary information as listed in the table of contents is presented for analysis and is not a required part of the basic financial statement, however, is required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note IB.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2021 on our consideration of the Butler County, Kansas Financial Reporting Entity's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Butler County, Kansas Financial Reporting Entity's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Butler County, Kansas Financial Reporting Entity's internal control over financial reporting and compliance.

Allen, Gibbs & Houlik, L.C.
CERTIFIED PUBLIC ACCOUNTANTS

May 17, 2021
Wichita, Kansas

BUTLER COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2020

	Beginning Unencumbered Cash Balance 1/1/2020	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2020	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2020
GOVERNMENTAL TYPE FUNDS:	\$ -	\$ 16,580,171	\$ 16,580,171	\$ -	\$ 44,960	\$ 44,960
Sales Tax	6,369	2,579	8,839	109	-	109
Emergency Medical Services	65,607	2,743,649	2,809,256	-	2,960	2,960
Road and Bridge	123,701	7,431,224	7,554,925	-	7,294	7,294
Bridge Building	773,501	1,295,349	1,761,976	306,874	801,594	1,108,468
Sheriff	-	3,376,263	3,376,263	-	12,491	12,491
Jail Operating	69,327	4,686,268	4,653,756	101,839	1,121	102,960
Department on Aging - Administration	-	564,157	564,157	-	160	160
911 Equipment Reserve	81,037	-	1,065	79,972	-	79,972
E 911 Wireless Tax	369,121	310,529	221,014	458,636	-	458,636
Special Alcohol	25,079	3,986	-	29,065	-	29,065
Special Parks and Recreation	13,386	2,084	-	15,470	-	15,470
Special Liability	228,386	21,991	39,211	211,166	-	211,166
Street Lighting	2,423	2,216	1,292	3,347	-	3,347
Wind Farms	48,852	-	-	48,852	-	48,852
Health Department - Administration	40,061	645,458	685,519	-	342	342
Economic Development	208,228	63,155	2,931	268,452	-	268,452
Sewer District Maintenance	446,023	139,873	111,280	474,616	-	474,616
Special Ambulance	318,073	481,609	366,546	433,136	366,546	799,682
Landfill Post Closure	2,423,662	609,289	-	3,032,951	-	3,032,951
Special Highway Improvement	4,128,464	557,013	1,620,067	3,065,410	500,450	3,565,860
Special Road Machinery	685,354	465,410	711,141	439,623	396,821	836,444
Special Law Enforcement	8,433	247	-	8,680	-	8,680
Jail Reserve	407,571	102,746	258,159	252,158	58,159	310,317
Dept. of Aging Reserve	239,932	58,371	25,000	273,303	-	273,303
800Mhz Maintenance and Upgrade	960,519	36,839	-	997,358	-	997,358
Conceal/Carry Permits	12,072	5,555	7,634	9,993	-	9,993
Health Department Reserve	259,932	64,586	4,527	319,991	-	319,991
Motor Vehicle Operating	5,876	785,747	759,302	32,321	521	32,842
Capital Improvements	3,983,352	2,743,671	550,996	6,176,027	223,636	6,399,663
Sheriff Capital Reserves	409,062	63,754	214,224	258,592	-	258,592
Election Reserve Fund	80,690	80,000	-	160,690	-	160,690
Drug Asset and Seizure	345	-	-	345	-	345
County Attorney Diversion Fees	138,448	75,886	53,834	160,500	116	160,616
Prosecutor's Training and Assistance	7,773	5,779	3,323	10,229	-	10,229
Juvenile Justice EMP Fees	64,781	39,892	44,329	60,344	-	60,344
Community Corrections	135,863	974,328	1,066,018	44,173	1,179	45,352
Court Services Diversion Fees	4,256	153	-	4,409	-	4,409
Child Support Enforcement	178,345	60,637	43,913	195,069	-	195,069
Register of Deeds - Technology	483,901	122,768	73,916	532,753	-	532,753
Clerks - Technology	27,711	30,241	1,104	56,848	-	56,848
Treasury - Technology	13,971	30,241	27,979	16,233	-	16,233
Department on Aging - Grants	135,609	613,459	625,451	123,617	74	123,691
Health Department - Grants	118,728	509,330	504,751	123,307	328	123,635
Federal and State Assistance	424,866	213,290	271,751	366,405	50	366,455
CARES Act	-	13,965,719	13,965,719	-	-	-
	18,158,690	43,985,341	42,991,168	19,152,863	2,373,842	21,526,705
Capital Projects	70,769	-	-	70,769	-	70,769
TOTAL CAPITAL PROJECTS FUNDS	70,769	-	-	70,769	-	70,769
Bond and Interest	105,487	2,398,220	2,290,630	213,077	-	213,077
TOTAL BOND AND INTEREST FUNDS	105,487	2,398,220	2,290,630	213,077	-	213,077
Self-Insurance	1,676,208	4,287,632	4,348,945	1,614,895	383,000	1,997,895
Landfill Operating	15,958	3,024,449	3,040,407	-	6,578	6,578
Landfill Capital Improvements	3,641,184	757,181	2,974,436	1,423,929	275,000	1,698,929
TOTAL BUSINESS FUNDS	5,333,350	8,069,262	10,363,788	3,038,824	664,578	3,703,402
TOTAL COUNTY	23,668,296	71,032,994	72,225,757	22,475,533	3,083,380	25,558,913

BUTLER COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
(Continued)
For the Year Ended December 31, 2020

	Beginning Unencumbered Cash Balance 1/1/2020	Receipts	Expenditures	Ending Unencumbered Cash Balance 12/31/2020	Add Encumbrances and Accounts Payable	Ending Cash Balance 12/31/2020
RELATED MUNICIPAL ENTITIES:						
Butler County Extension Council	\$ 199,872	\$ 408,747	\$ 381,250	\$ 227,369	\$ -	\$ 227,369
Butler County Public Building Commission	14,383	2,152,080	2,152,068	14,395	-	14,395
TOTAL RELATED MUNICIPAL ENTITIES	214,255	2,560,827	2,533,318	241,764	-	241,764
TOTAL REPORTING ENTITY (Excluding Agency Funds)	<u>\$ 23,882,551</u>	<u>\$ 73,593,821</u>	<u>\$ 74,759,075</u>	<u>\$ 22,717,297</u>	<u>\$ 3,083,380</u>	<u>\$ 25,800,677</u>
Composition of Cash:						
Petty Cash						\$ 13,074
Checking Account - Intrust (Public Building Commission)						12,222
Checking Account - Intrust Holding						93,249,509
Checking Account - Intrust Depository						904,552
Checking Account - Intrust Disbursement						(2,150,154)
Checking Account - Intrust Bank Inmate Fund						27,022
Certificates of Deposit - Towanda State Bank						250,000
Certificates of Deposit - Community National Bank						250,000
Extension Council						227,369
Total Cash						92,783,594
Less Agency Funds per Schedule 3						(66,982,917)
Total Reporting Entity (Excluding Agency Funds)						<u>\$ 25,800,677</u>

The accompanying notes are in integral part
of this financial statement.

BUTLER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

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BUTLER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Municipal Financial Reporting Entity

Butler County, Kansas (County) is organized under the laws of the State of Kansas (Kansas or State) and is governed by an elected five-member board. This regulatory financial statement presents the County and certain of its related municipal entities. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

Excluded Related Municipal Entities

The Butler County Fire Districts (Fire Districts), defined as separate taxing entities by applicable Kansas statutes, provide fire protection services to the unincorporated areas of the County. The costs of providing such services, including retirement of general long-term debt, are provided from property taxes assessed to property owners in the unincorporated areas of the County. For financial reporting, the financial activities of the Fire Districts have been excluded from the County's financial statements. The effects of their exclusion are not reasonably determinable. Financial statements for the Fire Districts may be obtained from the Butler County Department of Administration.

Included Related Municipal Entities

The Butler County Sewer Districts (Sewer Districts) are governed by the Butler County Board of County Commissioners acting as separate governing bodies. Their sole purpose is to provide sewage disposal services to County residents. They have a December 31 year-end. These entities, although legally separate entities, are in substance, part of the County's operations, and data from these entities are combined with data of the County and are accounted for as a special purpose fund in the County financial statements. As provided by Kansas statutes, resources required for the financing of utility plants are provided through the issuance of bonds of Butler County, Kansas. The maintenance costs and debt service costs, associated with the bonds are allocated, to the property owners within the benefit district. Collections of such costs are recorded as revenue in the Sewer Districts' maintenance fund and bond and interest fund from which the bonds are retired, respectively.

The Butler County Public Building Commission (BCPBC) was established to benefit the County and other governmental entities. The BCPBC consists of five members, those members being the Board of County Commissioners of Butler County. The BCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by a governmental entity. The BCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the BCPBC lease. The BCPBC has no power to levy taxes, and revenue bonds issued by the BCPBC are not included in any legal debt limitations of the operating governmental entity.

The Butler County Extension Council (Council) provides services in such areas as agriculture, home economics, horticulture, and 4-H clubs, to all persons in the County. The Council is a 24-member elected board with a nine-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as receipts and expenditures for regulatory basis reporting purposes.

BUTLER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Fund Types and Basis of Accounting

1. *Regulatory Basis Fund Types*

The accounts of the County are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for separately. Funds are classified into three categories: governmental, business, and fiduciary. Within each of these three categories there are one or more fund types. The County uses the following regulatory basis fund types:

Governmental Fund Types

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General Fund – This fund is the chief operating fund. This fund is established to account for resources devoted to financing the general services that the County performs for its citizens. General tax revenues and other sources of revenue used to finance the fundamental operations of the County are included in this fund. This fund is used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – These funds are established to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than tax levies for long-term debt and major capital projects) that are intended for specified purposes.

Bond and Interest Funds – These funds are established for the purpose of accumulating resources, including tax levies, transfers from other funds and the payment of interest and principal on long-term general obligation debt, other than those payable from Enterprise Funds.

Capital Project Funds – These funds account for debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment which are not financed by Enterprise funds.

Business Fund Types

Enterprise Funds – These funds are used to account for operations where it is the stated intent that costs of providing that service to the general public on a continuing basis is to be financed in whole or in part by fees charged to users of the goods or services.

Internal Service Funds – These funds are used to account for health insurance reserves, which are services provided to other departments on a cost-reimbursement basis.

Fiduciary Fund Types

Agency Funds – These funds are used to report assets held by the municipal reporting entity on a purely custodial capacity (county treasurer tax collection accounts, etc.)

BUTLER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. *Regulatory Basis of Accounting*

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

C. Deposits and Investments

The County maintains a cash and investment pool that is available for use by all funds. The pool has the general characteristics of demand deposit accounts in that each fund may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty. The pooled cash is invested to the extent available in authorized investments.

Earnings from the investments are allocated to the general fund. Investments for the County as of December 31, 2020 consisted of certificates of deposits, which are recorded at cost.

The County's investment policy and Kansas law (K.S.A. 12-1675 – 12-1677) allow monies not otherwise regulated by statute to be invested in:

1. Temporary notes of Butler County, Kansas.
2. Time deposits, open accounts, or certificates of deposits with maturities of not more than two years.
3. Repurchase agreements with commercial banks, or state or federally chartered savings and loan associations that have offices located in Butler County, Kansas.
4. U.S. Treasury bills or notes with maturities not exceeding two years.
5. U.S. government agency securities with a maturity of not more than four years.
6. The municipal investment pool fund operated by the Kansas Treasurer. This pool is not an SEC registered pool. The Pooled Money Investment Board (PMIB) provides the regulatory oversight for this pool.
7. A municipal investment pool established through the trust department of commercial banks that have offices located in Butler County, Kansas.

The County's investment policy and Kansas law (K.S.A. 10-131) allow investment of the proceeds of bonds and temporary notes in the following in addition to those stated above:

1. U.S. government and agency obligations.
2. Time deposits with banks and trust companies in Butler County, Kansas.

BUTLER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. FNMA, FHLB, and FHLMC obligations.
4. Collateralized repurchase agreements.
5. Investment agreements with financial institutions, including broker/dealers whose obligations are rated in one of the three highest rating categories by either Moody's or Standard & Poor's.
6. Mutual funds whose portfolio consists entirely of obligations of the U.S. government, U.S. government agencies, FLMA, FHLB, and FHLMC.
7. Certain Kansas municipal bonds.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- * Preparation of the budget for the succeeding calendar year on or before August 1st.
- * Publication in a local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- * Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
- * Adoption of the final budget on or before August 25th.

The County has the following levels of budget control:

- * The legal level of control is established at the fund level by Kansas statutes.
- * As allowed by Kansas statute, the governing body can increase the fund level expenditures by amending the budget. An amendment may only be made for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each budgeted fund showing actual receipts and expenditures compared to budgeted receipts and expenditures. These schedules are shown at the legal level of control, which is at the fund level. Budgetary data in the financial statements represent the amended budget amounts.

All legal operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as purchase order or contract.

Any unused budget expenditure authority lapses at year-end except for capital project funds appropriations, which are carried forward until such time as the project is completed or terminated. Encumbered appropriations are not reappropriated in the ensuing year's budget but are carried forward until liquidated or canceled.

BUTLER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

A legal operating budget is not required for capital project funds, the landfill capital improvements fund and the following special purpose funds:

Special Ambulance	Drug Asset and Seizure
Landfill Post Closure	County Attorney Diversion Fees
Special Highway Improvement	Prosecutor's Training and Assistance
Special Road Machinery	Juvenile Justice EMP Fees
Special Law Enforcement	Community Corrections
Jail Reserve	Court Services Diversion Fees
Dept. of Aging Reserve	Child Support Enforcement
800Mhz Maintenance and Upgrade	Register of Deeds Technology
Conceal/Carry Permits	Clerks Technology
Health Department Reserve	Treasury Technology
Motor Vehicle Operating	Department on Aging Grants
Capital Improvements	Health Department Grants
Sheriff Capital Reserves	Federal and State Assistance
Election Reserve	CARES Act

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

III. DETAILED NOTES ON THE FUNDS AND ACCOUNTS

A. Deposits and Investments

Deposits – At year end, the carrying amount of deposits for the County was \$92,783,594 and the bank balance was \$93,761,731.

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County does not have a formal deposit policy for custodial credit risk. As of December 31, 2020, the County was not exposed to custodial credit risk with its deposits since all were either covered by the federal deposit insurance corporation, or the collateral was held by a separate financial institution in the County's name.

BUTLER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

III. DETAILED NOTES ON THE FUNDS AND ACCOUNTS (CONTINUED)

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Credit Risk. State law limits the types of investments that the County may make. The County's investment policy does not add any further limitations.

Interest Rate Risk. State law and the County's investment policy limit investments in U.S. Treasury bills and agency securities or notes to those with maturities not exceeding two years.

Concentration of Credit Risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

B. Long-Term Debt

Changes in long-term debt for the County for the year ended December 31, 2020 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Butler County:									
General Obligation Bonds - Governmental Funds:									
Series 2005 - Northridge Sewer Dist 19 Improvements	3.60 - 4.75%	05/15/05	\$ 497,000	10/01/20	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 1,845
Series 2007 A - Internal Improvements	4.2 - 6.45%	07/01/07	126,800	10/01/22	32,000	-	10,000	22,000	1,472
Series 2010 A - Internal Improvements	3.2 - 4.8%	06/01/10	295,000	10/01/25	140,000	-	20,000	120,000	5,850
Lease Purchase Agreement									
Rescue Vehicle Lease	2.172%	10/29/19	486,465	10/29/29	486,465	-	44,055	442,410	10,328
Total Butler County					703,465	-	119,055	584,410	19,495
Related Municipal Entity - Butler County Public Building Commission:									
Revenue Bonds:									
Series 2018 A - Refunding Bonds	4.0%	02/16/18	3,720,000	10/01/21	3,720,000	-	1,650,000	2,070,000	148,788
Series 2018 B - Refunding Bonds	1.88 - 2.40%	02/16/18	4,305,000	10/01/20	345,000	-	345,000	-	8,280
Total Related Municipal Entity					4,065,000	-	1,995,000	2,070,000	157,068
Total Long-Term Debt					\$ 4,768,465	\$ -	\$ 2,114,055	\$ 2,654,410	\$ 176,563

BUTLER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

III. DETAILED NOTES ON THE FUNDS AND ACCOUNTS (CONTINUED)

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	YEAR						
	2021	2022	2023	2024	2025	2026-2029	Total
<u>PRINCIPAL:</u>							
Butler County:							
General Obligation Bonds:							
Series 2007 A - Paving Improvements	\$ 11,000	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 22,000
Series 2010 A - Internal Improvements	20,000	25,000	25,000	25,000	25,000	-	120,000
Lease Purchase Agreement							
Rescue Vehicle Lease	45,017	46,000	47,005	48,031	49,080	207,277	442,410
Total Principal - Butler County	76,017	82,000	72,005	73,031	74,080	207,277	584,410
Related Municipal Entity - Butler County Public Building Commission:							
Revenue Bonds:							
Series 2018A	2,070,000	-	-	-	-	-	2,070,000
Total Principal - Related Municipal Entity	2,070,000	-	-	-	-	-	2,070,000
TOTAL PRINCIPAL	2,146,017	82,000	72,005	73,031	74,080	207,277	2,654,410
<u>INTEREST:</u>							
Butler County:							
General Obligation Bonds:							
Series 2007 A - Paving Improvements	1,012	506	-	-	-	-	1,518
Series 2010 A - Internal Improvements	5,050	4,250	3,188	2,125	1,062	-	15,675
Lease Purchase Agreement							
Rescue Vehicle Lease	9,366	8,383	7,378	6,352	5,303	10,257	47,039
Total Interest - Butler County	15,428	13,139	10,566	8,477	6,365	10,257	64,232
Related Municipal Entity - Butler County Public Building Commission:							
Revenue Bonds:							
Series 2018A	82,800	-	-	-	-	-	82,800
TOTAL INTEREST	98,228	13,139	10,566	8,477	6,365	10,257	147,032
TOTAL PRINCIPAL AND INTEREST	\$ 2,244,245	\$ 95,139	\$ 82,571	\$ 81,508	\$ 80,445	\$ 217,534	\$ 2,801,442

Conduit Debt – The County has issued Industrial Revenue Bonds not directly obligated by the County. The total amount outstanding at December 31, 2020 was \$5,175,726 for the Industrial Revenue Bonds. These bonds did not constitute an indebtedness or pledge of the faith and credit of the County.

C. Other Long-Term Obligations from Operations

1. Compensated Absences

It is the County's policy to permit employees to accumulate vacation to a maximum of 200 hours (5 weeks) for 8 hour employees, 212.5 hours (5 week equivalent) for 8.5 hour employees and 281 hours (5 week equivalent) for 12 hour employees. Upon termination or resignation from service to the County, employees who have completed at least 6 months of employment are entitled to payment for all accrued vacation earned prior to their termination or resignation. During the first 5 years of employment, employees earn vacation at the rate of 2 weeks (or its equivalent) per year; 6-10 years, employees earn the equivalent of 2 weeks and 2 days; 11-20 years, employees earn the equivalent of 3 weeks per year; and after 20 years, the equivalent of 4 weeks of vacation is earned each year.

BUTLER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

III. DETAILED NOTES ON THE FUNDS AND ACCOUNTS (CONTINUED)

All full-time equivalent employees earn sick leave at the rate of one calendar day per month. Upon retirement or termination, any employee in good standing, employed for two years or more, shall be compensated for accrued sick leave up to a maximum of 1,040 hours at the rate of one-half of his or her regular rate of pay. Employees with hire dates on or after April 2003 will be compensated for accrued sick leave at the rate of one-fourth of his or her regular rate of pay.

At December 31, 2020 the County had a liability of \$1,867,921 for compensated absences.

2. Landfills

Closure and post-closure costs – Kansas and federal laws and regulations require the County place a final cover on its landfill when closed, and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The Butler County Landfill #1 was closed on October 5, 1996 and stopped accepting waste. As of December 31, 2020, all closure costs had been incurred, and the estimated post-closure cost was \$1,113,406 based on 100% usage.

On October 5, 1996, the County opened a new 75-acre Subtitle D landfill and began filling 7.4-acre area #1a. On September 1, 1999, the County opened additional 7.2-acre area #2a. In April 2005, the County opened additional 7.5-acre area #1b. In July 2011, the County opened additional 7.5-acre area #2b. During fiscal year 2015 and again in fiscal year 2020, the Kansas Department of Health & Environment approved a permit change that increased the permitted disposal area footprint for the landfill and increased the fill height. This change significantly increased the planned life expectancy of the landfill compared to prior years' estimates. As of December 31, 2020, cell #1a was 72% full, cell #2a was 72% full, cell #1b was 64% full, and cell #2b was 64% full. The estimated closure cost for these areas was \$1,084,514, and the estimated post-closure cost was \$639,795 based on 27% usage of the open cells of the new Subtitle D landfill. These cells have a combined remaining useful life of approximately 21 years; however, will not be filled to capacity for several years until the footprint of the landfill area in use is big enough to allow landfill operations to continue in a vertical direction. The entire 75-acre Subtitle D landfill is expected to reach capacity in 68 years. Additionally, during fiscal year 2020, area 5 has been constructed and is now being included as part of the active area of the landfill. This area officially opened in January 2021.

In addition, the County operates a household hazardous waste facility, composting facility, and a construction/demolition landfill with closure costs of \$7,742, \$17,219, and \$413,671, respectively. There are no post-closure care costs associated with these facilities.

The recognition of these landfill closure and post-closure care costs is based on the amount of the landfill used during the year. The estimated liability for landfill closure and post-closure care costs was \$3,276,348 as of December 31, 2020. It is estimated an additional \$2,257,704 will be recognized as closure and post-closure care expenses between the date of the financial statements and the date the landfill is expected to be filled to capacity. The estimated total current cost of the landfill closure and post-closure care, \$5,534,052, is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2020. Actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The closure and post-closure will be financed by user fees and may potentially require the sale of bonds.

BUTLER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

III. DETAILED NOTES ON THE FUNDS AND ACCOUNTS (CONTINUED)

Financial assurance for closure and post-closure care costs of the landfill has been demonstrated by the local government financial test, as specified in 40 CFR 258.74(f), adopted by reference for use in Kansas by K.A.R. 28-29-2110.

3. *Defined Benefit Pension Plan*

General Information about the Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2020. Contributions to the pension plan from the County were \$1,748,375 for the year ended December 31, 2020.

Net Pension Liability

At December 31, 2020, the County's proportionate share of the collective net pension liability reported by KPERS was \$15,613,756. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in the financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

BUTLER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

III. DETAILED NOTES ON THE FUNDS AND ACCOUNTS (CONTINUED)

4. Other Post-Employment Benefits

As provided by K.S.A. 12-5040, Butler County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERs) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERs that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2020.

5. Self-Insurance Claims

The County established a limited risk management program for employees' health care insurance as of November 1, 2012. The program includes a stop-loss provision for claims over \$150,000 per individual and aggregate claims over \$5,319,792. The estimated liability for payment of incurred (both reported and unreported) but unpaid claims are recorded in the Self-Insurance Fund. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amounts of payouts, and other economic and social factors. Liabilities related to risks of loss are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated. The County has \$383,000 recorded as accounts payable in the Self-Insurance Fund for incurred but unpaid health claims.

D. Interfund Transfers

A summary of interfund transfers is as follows:

From	To	Authority	Amount
CARES Act	Capital Improvements	Operating Transfer	\$ 1,741,345
Community Corrections	Self Insurance Internal Service	K.S.A. 12-2615	139,817
Community Corrections	Federal and State Assistance	Operating Transfer	15,701
Department of Aging - Administration	Dept of Aging Reserve	Resolution 20-43	58,371
Department of Aging - Grants	Self Insurance Internal Service	K.S.A. 12-2615	381
Dept of Aging Reserve	Department of Aging - Administration	Resolution 20-43	25,000
Emergency Medical Services	Special Ambulance	K.S.A. 12-110d	340,609
General Fund	Capital Improvements	K.S.A. 19-120	889,118
General Fund	Self Insurance Internal Service	K.S.A. 12-2615	2,913,706
General Fund	Election Reserve	K.S.A. 19-119	80,000
General Fund	800Mhz Maintenance and Upgrade Fund	Resolution 20-43	20,000
General Fund	Federal and State Assistance	Operating Transfer	19,727
General Fund	Bond and Interest Fund	Operating Transfer	150,000
General Fund	Motor Vehicle Operating	Operating Transfer	125,000
Health Department - Administration	General Fund	Adopted Budget	55,800
Health Department - Administration	Health Department Reserve	Resolution 20-43	64,586
Health Department - Grants	Self Insurance Internal Service	K.S.A. 12-2615	33,673
Jail Operating	Jail Reserve	Resolution 20-43	90,846
Jail Reserve	Jail Operating	Resolution 20-43	200,000
Landfill Operating	Landfill Capital Improvements	K.S.A. 19-120	757,181
Landfill Operating	Self Insurance Internal Service	K.S.A. 12-2615	90,774
Landfill Capital Improvements	Landfill Post Closure	K.S.A. 19-120	600,000
Motor Vehicle Operating	Self Insurance Internal Service	K.S.A. 12-2615	177,685
Road & Bridge	Special Road Machinery	K.S.A. 19-120	400,000
Road & Bridge	Special Highway Improvement	K.S.A. 68-590	42,414
Sales Tax	800Mhz Maintenance and Upgrade Fund	Operating Transfer	8,839
Sheriff	Federal and State Assistance	Operating Transfer	1,399
Sheriff	Sheriff Capital Reserve	K.S.A. 19-119	21,054
			<u>\$ 9,063,026</u>

BUTLER COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

IV. OTHER INFORMATION

A. Litigation

The County is a defendant in various legal actions pending or in process for tax appeals, property damage, and miscellaneous claims. The ultimate liability that might result from the final resolution of the above matters is not presently determinable. Management and the County's counsel are of the opinion that the final outcome of the cases will not have an adverse material effect on the County's financial statements.

B. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial coverage for buildings and personal property, general liability, automobile fleet, inland marine, public official and employee errors and omissions, workers' compensation, medical professional liability, boiler and machinery, and law enforcement liability. Claims have not exceeded coverage in any of the last three years, and coverage has not been reduced substantially from the prior year.

On March 11, 2020, the World Health Organization declared COVID-19 a global pandemic and recommended worldwide mitigation measures. The extent of COVID-19's effect on the County's operational and financial performance will depend on future developments, including the duration, spread and intensity of the pandemic, all of which are uncertain and difficult to predict considering the rapidly evolving landscape. As a result, it is not currently possible to ascertain the overall impact of COVID-19 on the County's operation.

As a result of COVID-19, the State of Kansas has received Coronavirus Relief Funds (CRF) under the Coronavirus Aid, Relief and Economic Security (CARES) Act. The CRF were passed through to the counties of Kansas through Strengthening People and Revitalizing Kansas (SPARK). SPARK's first round distribution was to local governments in the amount of \$400 million. The County received CRF in the amount of approximately \$14 million during 2020. The County was encouraged to share the CRF with cities and school districts within the County. The CRF were to be used to strengthen health, to allow the economy to reopen safely and to remain open. The goals were to be fair, impactful and timely. Additional information and updates on SPARK, the CARES Act and CRF, which includes audit requirements, can be found at <https://covid.ks.gov/>.

BUTLER COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

	<u>Certified Budget</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
GOVERNMENTAL TYPE FUNDS:			
GENERAL FUND	\$ 16,826,919	\$ 16,580,171	\$ (246,748)
SPECIAL PURPOSE FUNDS:			
Sales Tax	10,000	8,839	(1,161)
Emergency Medical Services	2,872,569	2,809,256	(63,313)
Road and Bridge	7,701,703	7,554,925	(146,778)
Bridge Building	2,002,660	1,761,976	(240,684)
Sheriff	3,670,962	3,376,263	(294,699)
Jail Operating	4,653,756	4,653,756	-
Department on Aging - Administration	581,349	564,157	(17,192)
911 Equipment Reserve	84,080	1,065	(83,015)
E 911 Wireless Tax	312,050	221,014	(91,036)
Special Alcohol	32,350	-	(32,350)
Special Parks and Recreation	22,920	-	(22,920)
Special Liability	429,000	39,211	(389,789)
Street Lighting	2,000	1,292	(708)
Wind Farms	48,850	-	(48,850)
Health Department - Administration	702,361	685,519	(16,842)
Economic Development	275,190	2,931	(272,259)
Sewer District Maintenance	473,840	111,280	(362,560)
BOND AND INTEREST FUNDS:			
Bond and Interest	2,296,250	2,290,630	(5,620)
BUSINESS FUNDS:			
Self Insurance	5,513,110	4,348,945	(1,164,165)
Landfill Operating	3,132,390	3,040,407	(91,983)

REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 2-1

	<u>General Fund</u>		Variance- Over (Under)
	<u>Actual</u>	<u>Budget</u>	
Cash receipts:			
Taxes:			
Ad valorem property tax	\$ 11,651,716	\$ 11,752,216	\$ (100,500)
Delinquent tax	257,194	310,000	(52,806)
Motor vehicle tax	1,391,017	1,357,595	33,422
In lieu of tax	21,129	14,000	7,129
Interest and penalties	706,464	520,000	186,464
Total taxes	<u>14,027,520</u>	<u>13,953,811</u>	<u>73,709</u>
Licenses, fees, and permits:			
Licenses, permits & fees	943,300	734,000	209,300
Charges for services	267,308	60,000	207,308
Building permits	251,790	210,000	41,790
County office fees	60,896	65,000	(4,104)
Mortgage registration	26,320	-	26,320
Total licenses, fees, and permits	<u>1,549,614</u>	<u>1,069,000</u>	<u>480,614</u>
Use of money and property:			
Interest on idle funds	549,890	450,000	99,890
Total interest	<u>549,890</u>	<u>450,000</u>	<u>99,890</u>
Intergovernmental	<u>38,572</u>	<u>10,000</u>	<u>28,572</u>
Other:			
Rental income	107,715	95,000	12,715
Weed department receipts	227,319	275,000	(47,681)
Miscellaneous income	23,741	81,000	(57,259)
Transfers	55,800	893,109	(837,309)
Total other	<u>414,575</u>	<u>1,344,109</u>	<u>(929,534)</u>
Total cash receipts	<u>16,580,171</u>	<u>16,826,920</u>	<u>(246,749)</u>
Expenditures:			
Non-departmental:			
Personnel services	-	344,109	(344,109)
Transfers	1,010,888	-	1,010,888
Miscellaneous	10,835	-	10,835
Total non-departmental	<u>1,021,723</u>	<u>344,109</u>	<u>677,614</u>
Administration:			
Personnel services	607,025	554,440	52,585
Contractual services	805,290	830,190	(24,900)
Commodities	32,617	46,700	(14,083)
Miscellaneous	11,083	7,480	3,603
Transfers	2,480	-	2,480
Total administration	<u>1,458,495</u>	<u>1,438,810</u>	<u>19,685</u>

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
(Continued)
For the Year Ended December 31, 2020

Schedule 2-1

<u>General Fund</u>			Variance- Over (Under)
	<u>Actual</u>	<u>Budget</u>	
Appraisal:			
Personnel services	776,734	808,970	(32,236)
Contractual services	53,198	95,700	(42,502)
Commodities	8,231	26,100	(17,869)
Capital outlay	14,495	40,690	(26,195)
Transfers	17,820	-	17,820
Total appraisal	<u>870,478</u>	<u>971,460</u>	<u>(100,982)</u>
Building inspection:			
Personnel services	89,954	88,140	1,814
Contractual services	3,214	7,600	(4,386)
Commodities	9,233	12,200	(2,967)
Miscellaneous	1,517	-	1,517
Transfers	8,900	10,880	(1,980)
Total building inspection	<u>112,818</u>	<u>118,820</u>	<u>(6,002)</u>
Building and grounds:			
Personnel services	382,256	367,180	15,076
Contractual services	220,591	239,730	(19,139)
Commodities	88,971	90,500	(1,529)
Transfers	10,000	10,000	-
Total building and grounds	<u>701,818</u>	<u>707,410</u>	<u>(5,592)</u>
Capital improvements:			
Contractual services	19,815	20,000	(185)
Total capital improvements	<u>19,815</u>	<u>20,000</u>	<u>(185)</u>
County Attorney:			
Personnel services	716,597	781,480	(64,883)
Contractual services	65,140	109,400	(44,260)
Commodities	7,251	12,400	(5,149)
Capital outlay	1,417	-	1,417
Miscellaneous	25	-	25
Transfers	19,628	19,900	(272)
Total county attorney	<u>810,058</u>	<u>923,180</u>	<u>(113,122)</u>
County Clerk:			
Personnel services	241,665	240,170	1,495
Contractual services	4,889	26,500	(21,611)
Commodities	1,580	7,400	(5,820)
Capital outlay	1,547	3,000	(1,453)
Total county clerk	<u>249,681</u>	<u>277,070</u>	<u>(27,389)</u>
Computer services:			
Personnel services	305,553	297,640	7,913
Contractual services	227,633	244,130	(16,497)
Commodities	7,343	13,800	(6,457)
Capital outlay	11,245	32,000	(20,755)
Total computer services	<u>551,774</u>	<u>587,570</u>	<u>(35,796)</u>

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
(Continued)
For the Year Ended December 31, 2020

Schedule 2-1

General Fund

	Actual	Budget	Variance- Over (Under)
District Court:			
Contractual services	455,522	558,200	(102,678)
Commodities	97,917	72,500	25,417
Total district court	<u>553,439</u>	<u>630,700</u>	<u>(77,261)</u>
Economic development:			
Contractual services	14,301	25,000	(10,699)
Commodities	1,335	4,800	(3,465)
Total economic development	<u>15,636</u>	<u>29,800</u>	<u>(14,164)</u>
Elections:			
Personnel services	52,099	49,470	2,629
Contractual services	140,039	188,750	(48,711)
Commodities	24,720	17,000	7,720
Reimbursed expenses	(6,049)	-	(6,049)
Miscellaneous	112	-	112
Transfers	110,000	33,000	77,000
Total elections	<u>320,921</u>	<u>288,220</u>	<u>32,701</u>
Emergency communication:			
Personnel services	963,747	948,950	14,797
Contractual services	8,010	11,910	(3,900)
Commodities	7,380	9,300	(1,920)
Total emergency communication	<u>979,137</u>	<u>970,160</u>	<u>8,977</u>
Emergency management:			
Personnel services	104,997	130,880	(25,883)
Contractual services	34,966	47,600	(12,634)
Commodities	3,872	27,200	(23,328)
Miscellaneous	410	-	410
Transfers	23,000	23,000	-
Total emergency management	<u>167,245</u>	<u>228,680</u>	<u>(61,435)</u>
Employee benefits:			
Personnel services	3,207,814	3,082,390	125,424
Contractual services	4,790	9,300	(4,510)
Miscellaneous	13,665	-	13,665
Transfers	2,913,705	3,285,570	(371,865)
Total employee benefits	<u>6,139,974</u>	<u>6,377,260</u>	<u>(237,286)</u>
Environmental health:			
Personnel services	16,123	34,420	(18,297)
Contractual services	2,028	9,300	(7,272)
Commodities	2,353	5,850	(3,497)
Transfers	3,960	5,460	(1,500)
Total environmental health	<u>24,464</u>	<u>55,030</u>	<u>(30,566)</u>

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
(Continued)
For the Year Ended December 31, 2020

Schedule 2-1

General Fund

	Actual	Budget	Variance- Over (Under)
Extension council:			
Contractual services	349,000	349,000	-
Total extension council	349,000	349,000	-
Fair association:			
Contractual services	19,000	19,000	-
Total fair association	19,000	19,000	-
Flint Hills Services:			
Contractual services	210,000	210,000	-
Total Flint Hills Services	210,000	210,000	-
GIS/Mapping:			
Personnel services	196,561	191,830	4,731
Contractual services	17,801	25,100	(7,299)
Commodities	1,267	7,300	(6,033)
Miscellaneous	158	-	158
Transfers	19,500	22,000	(2,500)
Total GIS/mapping	235,287	246,230	(10,943)
Historical society:			
Contractual services	39,190	38,190	1,000
Total historical society	39,190	38,190	1,000
Juvenile intake:			
Personnel services	137,436	193,910	(56,474)
Contractual services	81,085	106,950	(25,865)
Commodities	5,150	9,300	(4,150)
Miscellaneous	60	-	60
Transfers	10,000	-	10,000
Total juvenile intake	233,731	310,160	(76,429)
Leadership Butler:			
Contractual services	20,000	20,000	-
Total Leadership Butler	20,000	20,000	-
Mid-Kap			
Contractual services	6,500	6,500	-
Total Mid-Kap	6,500	6,500	-
Noxious weeds:			
Personnel services	133,155	136,180	(3,025)
Contractual services	17,313	17,800	(487)
Commodities	219,215	273,100	(53,885)
Capital outlay	6,728	32,500	(25,772)
Miscellaneous	2,085	-	2,085
Total noxious weeds	378,496	459,580	(81,084)

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
(Continued)
For the Year Ended December 31, 2020

Schedule 2-1

	<u>General Fund</u>		Variance- Over (Under)
	<u>Actual</u>	<u>Budget</u>	
Planning and zoning:			
Personnel services	130,546	171,720	(41,174)
Contractual services	6,897	17,050	(10,153)
Commodities	2,801	7,700	(4,899)
Miscellaneous	34	-	34
Transfers	2,670	5,640	(2,970)
Total planning and zoning	<u>142,948</u>	<u>202,110</u>	<u>(59,162)</u>
Register of Deeds:			
Personnel services	205,673	192,750	12,923
Contractual services	1,662	4,030	(2,368)
Commodities	1,014	1,700	(686)
Total register of deeds	<u>208,349</u>	<u>198,480</u>	<u>9,869</u>
Rescue squad:			
Personnel services	-	200	(200)
Contractual services	825	5,150	(4,325)
Commodities	7,821	9,950	(2,129)
Capital outlay	20,017	-	20,017
Miscellaneous	345	-	345
Transfers	25,000	38,360	(13,360)
Total rescue squad	<u>54,008</u>	<u>53,660</u>	<u>348</u>
Soil conservation:			
Contractual services	39,600	39,600	-
Total soil conservation	<u>39,600</u>	<u>39,600</u>	<u>-</u>
Strategic Communications Plan:			
Personnel services	52,269	50,530	1,739
Contractual services	204,266	231,780	(27,514)
Commodities	2,588	7,250	(4,662)
Capital outlay	9,225	-	9,225
Transfers	20,000	35,000	(15,000)
Total strategic communications plan	<u>288,348</u>	<u>324,560</u>	<u>(36,212)</u>
Treasurer:			
Personnel services	271,636	256,470	15,166
Contractual services	50,228	74,600	(24,372)
Commodities	9,603	8,000	1,603
Miscellaneous	1,771	17,500	(15,729)
Total treasurer	<u>333,238</u>	<u>356,570</u>	<u>(23,332)</u>
Youth programs and services:			
Contractual services	25,000	25,000	-
Total youth programs and services	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total expenditures	<u>\$ 16,580,171</u>	<u>\$ 16,826,919</u>	<u>\$ (246,748)</u>
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	<u>\$ -</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - Sales Tax

	Actual	Budget	Variance- Over (Under)
Receipts:			
Sales tax	\$ 2,579	\$ 10,000	\$ (7,421)
Total receipts	<u>\$ 2,579</u>	<u>\$ 10,000</u>	<u>\$ (7,421)</u>
Expenditures:			
Transfers	\$ 8,839	\$ 10,000	\$ (1,161)
Total expenditures	<u>\$ 8,839</u>	<u>\$ 10,000</u>	<u>\$ (1,161)</u>
Receipts over (under) expenditures	(6,260)		
Unencumbered cash, beginning	<u>6,369</u>		
Unencumbered cash, ending	<u>\$ 109</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - Emergency Medical Services

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 875,469	\$ 913,205	\$ (37,736)
Delinquent tax	13,110	17,000	(3,890)
Motor vehicle tax	58,948	57,403	1,545
In lieu of tax	1,595	-	1,595
Charges for services	1,724,734	1,845,889	(121,155)
Intergovernmental	69,793	-	69,793
	<u>\$ 2,743,649</u>	<u>\$ 2,833,497</u>	<u>\$ (89,848)</u>
Total receipts			
Expenditures:			
Personnel services	\$ 2,085,691	\$ 2,057,286	\$ 28,405
Contractual services	161,171	182,000	(20,829)
Commodities	215,210	250,850	(35,640)
Capital outlay	3,967	-	3,967
Miscellaneous	2,608	-	2,608
Transfers	340,609	382,433	(41,824)
	<u>\$ 2,809,256</u>	<u>\$ 2,872,569</u>	<u>\$ (63,313)</u>
Total expenditures			
Receipts over (under) expenditures	(65,607)		
Unencumbered cash, beginning	<u>65,607</u>		
Unencumbered cash, ending	<u>\$ -</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - Road and Bridge

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 5,139,302	\$ 5,363,155	\$ (223,853)
Delinquent tax	113,207	145,000	(31,793)
Motor vehicle tax	598,772	584,055	14,717
In lieu of tax	9,361	5,000	4,361
Charges for services	75,473	97,000	(21,527)
Intergovernmental	1,488,180	1,540,000	(51,820)
Miscellaneous	6,929	-	6,929
	<u>\$ 7,431,224</u>	<u>\$ 7,734,210</u>	<u>\$ (302,986)</u>
Total receipts			
Expenditures:			
Personnel services	\$ 2,163,906	\$ 2,110,430	\$ 53,476
Contractual services	241,304	231,300	10,004
Commodities	2,896,616	3,336,000	(439,384)
Capital outlay	1,806,782	2,023,973	(217,191)
Miscellaneous	3,903	-	3,903
Transfers	442,414	-	442,414
	<u>\$ 7,554,925</u>	<u>\$ 7,701,703</u>	<u>\$ (146,778)</u>
Total expenditures			
Receipts over (under) expenditures	(123,701)		
Unencumbered cash, beginning	<u>123,701</u>		
Unencumbered cash, ending	<u>\$ -</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - Bridge Building

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 1,138,852	\$ 1,188,249	\$ (49,397)
Delinquent tax	24,586	32,000	(7,414)
Motor vehicle tax	129,823	126,652	3,171
In lieu of tax	2,074	1,500	574
Intergovernmental	14	-	14
	<u>14</u>	<u>-</u>	<u>14</u>
Total receipts	<u>\$ 1,295,349</u>	<u>\$ 1,348,401</u>	<u>\$ (53,052)</u>
Expenditures:			
Personnel services	\$ 79,735	\$ 76,330	\$ 3,405
Contractual services	-	2,000	(2,000)
Commodities	16,038	32,500	(16,462)
Capital projects	1,666,203	1,004,500	661,703
Miscellaneous	-	887,330	(887,330)
	<u>-</u>	<u>887,330</u>	<u>(887,330)</u>
Total expenditures	<u>\$ 1,761,976</u>	<u>\$ 2,002,660</u>	<u>\$ (240,684)</u>
Receipts over (under) expenditures	(466,627)		
Unencumbered cash, beginning	<u>773,501</u>		
Unencumbered cash, ending	<u>\$ 306,874</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - Sheriff

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 2,537,380	\$ 2,648,137	\$ (110,757)
Delinquent tax	57,019	80,000	(22,981)
Motor vehicle tax	298,009	290,613	7,396
In lieu of tax	4,622	3,000	1,622
Licenses, permits, and fees	45	-	45
Charges for services	437,209	603,120	(165,911)
Intergovernmental	3,024	-	3,024
Miscellaneous	35,159	4,500	30,659
Reimbursements	3,796	-	3,796
Transfers	-	118,722	(118,722)
	<u>\$ 3,376,263</u>	<u>\$ 3,748,092</u>	<u>\$ (371,829)</u>
Total receipts	<u>\$ 3,376,263</u>	<u>\$ 3,748,092</u>	<u>\$ (371,829)</u>
Expenditures:			
Personnel services	\$ 2,986,741	\$ 3,086,762	\$ (100,021)
Contractual services	98,750	141,300	(42,550)
Commodities	245,724	315,900	(70,176)
Capital outlay	16,668	-	16,668
Miscellaneous	5,927	-	5,927
Transfers	22,453	127,000	(104,547)
	<u>\$ 3,376,263</u>	<u>\$ 3,670,962</u>	<u>\$ (294,699)</u>
Total expenditures	<u>\$ 3,376,263</u>	<u>\$ 3,670,962</u>	<u>\$ (294,699)</u>
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	<u>\$ -</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - Jail Operating

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 1,460,099	\$ 1,523,342	\$ (63,243)
Delinquent tax	28,696	27,000	1,696
Motor vehicle tax	166,195	162,326	3,869
In lieu of tax	2,660	1,000	1,660
Charges for services	2,818,464	2,915,130	(96,666)
Miscellaneous	10,136	-	10,136
Intergovernmental	18	-	18
Transfers	200,000	-	200,000
	<u>\$ 4,686,268</u>	<u>\$ 4,628,798</u>	<u>\$ 57,470</u>
Total receipts			
Expenditures:			
Personnel services	\$ 3,087,286	\$ 2,932,220	\$ 155,066
Contractual services	938,790	882,100	56,690
Commodities	484,707	545,500	(60,793)
Capital outlay	42,865	-	42,865
Miscellaneous	9,262	-	9,262
Transfers	90,846	293,936	(203,090)
	<u>\$ 4,653,756</u>	<u>\$ 4,653,756</u>	<u>\$ -</u>
Total expenditures			
Receipts over (under) expenditures	32,512		
Unencumbered cash, beginning	<u>69,327</u>		
Unencumbered cash, ending	<u>\$ 101,839</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - Department of Aging - Administration

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 465,185	\$ 485,652	\$ (20,467)
Delinquent tax	10,220	11,500	(1,280)
Motor vehicle tax	55,549	54,243	1,306
Charges for services	7,350	15,000	(7,650)
In lieu of tax	847	500	347
Intergovernmental	6	-	6
Transfers	25,000	28,599	(3,599)
	<u>\$ 564,157</u>	<u>\$ 595,494</u>	<u>\$ (31,337)</u>
Total receipts	<u>\$ 564,157</u>	<u>\$ 595,494</u>	<u>\$ (31,337)</u>
Expenditures:			
Personnel services	\$ 92,347	\$ 93,579	\$ (1,232)
Contractual services	406,005	184,700	221,305
Commodities	7,434	3,960	3,474
Capital outlay	-	299,110	(299,110)
Transfers	58,371	-	58,371
	<u>\$ 564,157</u>	<u>\$ 581,349</u>	<u>\$ (17,192)</u>
Total expenditures	<u>\$ 564,157</u>	<u>\$ 581,349</u>	<u>\$ (17,192)</u>
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	-		
Unencumbered cash, ending	<u>\$ -</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - 911 Equipment Reserve

	Actual	Budget	Variance- Over (Under)
Receipts:			
Miscellaneous	\$ -	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Commodities	\$ -	\$ 84,080	\$ (84,080)
Capital outlay	1,065	-	1,065
Total expenditures	<u>\$ 1,065</u>	<u>\$ 84,080</u>	<u>\$ (83,015)</u>
Receipts over (under) expenditures	(1,065)		
Unencumbered cash, beginning	<u>81,037</u>		
	<u>\$ 79,972</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - E 911 Wireless Tax

	Actual	Budget	Variance- Over (Under)
Receipts:			
911 tax	\$ 310,529	\$ 275,000	\$ 35,529
Total receipts	<u>\$ 310,529</u>	<u>\$ 275,000</u>	<u>\$ 35,529</u>
Expenditures:			
Contractual services	\$ 217,499	\$ 294,810	\$ (77,311)
Commodities	3,515	2,000	1,515
Capital outlay	<u>-</u>	<u>15,240</u>	<u>(15,240)</u>
Total expenditures	<u>\$ 221,014</u>	<u>\$ 312,050</u>	<u>\$ (91,036)</u>
Receipts over (under) expenditures	89,515		
Unencumbered cash, beginning	<u>369,121</u>		
Unencumbered cash, ending	<u>\$ 458,636</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - Special Alcohol

	Actual	Budget	Variance- Over (Under)
Receipts:			
Intergovernmental	\$ 3,986	\$ 6,000	\$ (2,014)
Total receipts	<u>\$ 3,986</u>	<u>\$ 6,000</u>	<u>\$ (2,014)</u>
Expenditures:			
Transfers	\$ -	\$ 32,350	\$ (32,350)
Total expenditures	<u>\$ -</u>	<u>\$ 32,350</u>	<u>\$ (32,350)</u>
Receipts over (under) expenditures	3,986		
Unencumbered cash, beginning	<u>25,079</u>		
Unencumbered cash, ending	<u>\$ 29,065</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - Special Parks and Recreation

	Actual	Budget	Variance- Over (Under)
Receipts:			
Intergovernmental	\$ 2,084	\$ 6,000	\$ (3,916)
Total receipts	<u>\$ 2,084</u>	<u>\$ 6,000</u>	<u>\$ (3,916)</u>
Expenditures:			
Transfers	\$ -	\$ 22,920	\$ (22,920)
Total expenditures	<u>\$ -</u>	<u>\$ 22,920</u>	<u>\$ (22,920)</u>
Receipts over (under) expenditures	2,084		
Unencumbered cash, beginning	<u>13,386</u>		
Unencumbered cash, ending	<u>\$ 15,470</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - Special Liability

	Actual	Budget	Variance- Over (Under)
Receipts:			
Miscellaneous	\$ 21,991	\$ 150,000	\$ (128,009)
Total receipts	<u>\$ 21,991</u>	<u>\$ 150,000</u>	<u>\$ (128,009)</u>
Expenditures:			
Contractual services	\$ 28,449	\$ 429,000	\$ (400,551)
Miscellaneous	10,762	-	10,762
Total fund expenditures	<u>\$ 39,211</u>	<u>\$ 429,000</u>	<u>\$ (389,789)</u>
Receipts over (under) expenditures	(17,220)		
Unencumbered cash, beginning	<u>228,386</u>		
Unencumbered cash, ending	<u>\$ 211,166</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - Street Lighting

	Actual	Budget	Variance- Over (Under)
Receipts:			
Special assessments	\$ 2,216	\$ 2,100	\$ 116
Total receipts	<u>\$ 2,216</u>	<u>\$ 2,100</u>	<u>\$ 116</u>
Expenditures:			
Contractual services	\$ 1,292	\$ 2,000	\$ (708)
Total expenditures	<u>\$ 1,292</u>	<u>\$ 2,000</u>	<u>\$ (708)</u>
Receipts over (under) expenditures	924		
Unencumbered cash, beginning	<u>2,423</u>		
Unencumbered cash, ending	<u>\$ 3,347</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - Wind Farms

	Actual	Budget	Variance- Over (Under)
Receipts:			
Charges for service	\$ -	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:			
Contractual services	\$ -	\$ 48,850	\$ (48,850)
Total expenditures	<u>\$ -</u>	<u>\$ 48,850</u>	<u>\$ (48,850)</u>
Receipts over (under) expenditures	-		
Unencumbered cash, beginning	<u>48,852</u>		
Unencumbered cash, ending	<u>\$ 48,852</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - Health Department - Administration

	Actual	Budget	Variance- Over (Under)
Receipts:			
Ad valorem property tax	\$ 393,960	\$ 410,931	\$ (16,971)
Delinquent tax	8,831	10,500	(1,669)
Motor vehicle tax	46,313	45,188	1,125
In lieu of tax	718	-	718
Charges for services	75,593	89,000	(13,407)
Intergovernmental	117,950	118,030	(80)
Miscellaneous	2,093	-	2,093
	<u>\$ 645,458</u>	<u>\$ 673,649</u>	<u>\$ (28,191)</u>
Total receipts			
Expenditures:			
Personnel services	\$ 246,402	\$ 275,581	\$ (29,179)
Contractual services	309,606	309,180	426
Commodities	7,902	40,700	(32,798)
Capital outlay	548	-	548
Miscellaneous	675	20,000	(19,325)
Transfers	120,386	56,900	63,486
	<u>\$ 685,519</u>	<u>\$ 702,361</u>	<u>\$ (16,842)</u>
Total expenditures			
Receipts over (under) expenditures	(40,061)		
Unencumbered cash, beginning	<u>40,061</u>		
Unencumbered cash, ending	<u>\$ -</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - Economic Development

	Actual	Budget	Variance- Over (Under)
Receipts:			
Special assessments	\$ 63,155	\$ 59,155	\$ 4,000
Total receipts	<u>\$ 63,155</u>	<u>\$ 59,155</u>	<u>\$ 4,000</u>
Expenditures:			
Contractual services	\$ 2,931	\$ 275,190	\$ (272,259)
Total expenditures	<u>\$ 2,931</u>	<u>\$ 275,190</u>	<u>\$ (272,259)</u>
Receipts over (under) expenditures	60,224		
Unencumbered cash, beginning	<u>208,228</u>		
Unencumbered cash, ending	<u>\$ 268,452</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Special Purpose Fund - Sewer Districts Maintenance

	Actual	Budget	Variance- Over (Under)
Receipts:			
Special assessments	\$ 139,463	\$ 126,310	\$ 13,153
Licenses, permits and fees	410	11,520	(11,110)
Miscellaneous	-	2,380	(2,380)
	<u> </u>	<u> </u>	<u> </u>
Total receipts	<u>\$ 139,873</u>	<u>\$ 140,210</u>	<u>\$ (337)</u>
Expenditures:			
Contractual services	\$ 85,211	\$ 106,070	\$ (20,859)
Commodities	12,559	10,650	1,909
Capital outlay	11,792	357,120	(345,328)
Miscellaneous	1,718	-	1,718
	<u> </u>	<u> </u>	<u> </u>
Total expenditures	<u>\$ 111,280</u>	<u>\$ 473,840</u>	<u>\$ (362,560)</u>
Receipts over (under) expenditures	28,593		
Unencumbered cash, beginning	<u>446,023</u>		
Unencumbered cash, ending	<u>\$ 474,616</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 2-19

Non-budgeted Special Purpose Funds

	Special Ambulance	Landfill Post Closure	Special Highway Improvement	Special Road Machinery	Special Law Enforcement	Jail Reserve	Dept. on Aging Reserve	800Mhz Maintenance and Upgrade
Receipts:								
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000
Licenses, permits, and fees	-	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	471,865	-	-	-	-	-
Miscellaneous	141,000	9,289	42,734	65,410	247	11,900	-	-
Transfers	340,609	600,000	42,414	400,000	-	90,846	58,371	28,839
	<u>481,609</u>	<u>609,289</u>	<u>557,013</u>	<u>465,410</u>	<u>247</u>	<u>102,746</u>	<u>58,371</u>	<u>36,839</u>
Total receipts								
	<u>481,609</u>	<u>609,289</u>	<u>557,013</u>	<u>465,410</u>	<u>247</u>	<u>102,746</u>	<u>58,371</u>	<u>36,839</u>
Expenditures:								
Personal services	-	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	58,159	-	-
Commodities	-	-	-	-	-	-	-	-
Capital outlay	366,546	-	1,620,067	711,141	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	200,000	25,000	-
	<u>366,546</u>	<u>-</u>	<u>1,620,067</u>	<u>711,141</u>	<u>-</u>	<u>258,159</u>	<u>25,000</u>	<u>-</u>
Total expenditures								
	<u>366,546</u>	<u>-</u>	<u>1,620,067</u>	<u>711,141</u>	<u>-</u>	<u>258,159</u>	<u>25,000</u>	<u>-</u>
Receipts over (under) expenditures	115,063	609,289	(1,063,054)	(245,731)	247	(155,413)	33,371	36,839
Unencumbered cash, beginning	318,073	2,423,662	4,128,464	685,354	8,433	407,571	239,932	960,519
Unencumbered cash, ending	<u>\$ 433,136</u>	<u>\$ 3,032,951</u>	<u>\$ 3,065,410</u>	<u>\$ 439,623</u>	<u>\$ 8,680</u>	<u>\$ 252,158</u>	<u>\$ 273,303</u>	<u>\$ 997,358</u>

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BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 2-19

Non-budgeted Special Purpose Funds (continued)

	Conceal/ Carry Permits	Health Department Reserve	Motor Vehicle Operating	Capital Improvements	Sheriff Capital Reserves	Election Reserve	Drug Asset and Seizure	County Attorney Diversion Fees
Receipts:								
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, permits, and fees	-	-	660,619	-	-	-	-	51,798
County office fees	5,555	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	-	-	128	113,208	42,700	-	-	24,088
Transfers	-	64,586	125,000	2,630,463	21,054	80,000	-	-
Total receipts	5,555	64,586	785,747	2,743,671	63,754	80,000	-	75,886
Expenditures:								
Personal services	-	-	556,940	-	-	-	-	49,055
Contractual services	-	-	22,400	42,519	-	-	-	-
Commodities	-	495	937	-	-	-	-	379
Capital outlay	7,634	4,032	1,340	508,477	214,224	-	-	-
Miscellaneous	-	-	-	-	-	-	-	4,400
Transfers	-	-	177,685	-	-	-	-	-
Total expenditures	7,634	4,527	759,302	550,996	214,224	-	-	53,834
Receipts over (under) expenditures	(2,079)	60,059	26,445	2,192,675	(150,470)	80,000	-	22,052
Unencumbered cash, beginning	12,072	259,932	5,876	3,983,352	409,062	80,690	345	138,448
Unencumbered cash, ending	<u>\$ 9,993</u>	<u>\$ 319,991</u>	<u>\$ 32,321</u>	<u>\$ 6,176,027</u>	<u>\$ 258,592</u>	<u>\$ 160,690</u>	<u>\$ 345</u>	<u>\$ 160,500</u>

(Continued)

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 2-19

Non-budgeted Special Purpose Funds (continued)

	Prosecutor's Training and Assistance	Juvenile Justice EMP Fees	Community Corrections	Court Services Diversion Fees	Child Support Enforcement	Register of Deeds Technology
Receipts:						
Charges for services	\$ -	\$ -	\$ 3,950	\$ -	\$ -	\$ -
Licenses, permits, and fees	5,779	39,892	9,371	153	60,637	120,962
County office fees	-	-	-	-	-	-
Intergovernmental	-	-	961,007	-	-	-
Miscellaneous	-	-	-	-	-	1,806
Transfers	-	-	-	-	-	-
Total receipts	<u>5,779</u>	<u>39,892</u>	<u>974,328</u>	<u>153</u>	<u>60,637</u>	<u>122,768</u>
Expenditures:						
Personal services	-	-	688,991	-	-	-
Contractual services	92	41,656	190,757	-	43,582	67,300
Commodities	-	1,040	8,841	-	331	2,045
Capital outlay	-	-	-	-	-	4,571
Miscellaneous	3,231	1,633	21,911	-	-	-
Transfers	-	-	155,518	-	-	-
Total expenditures	<u>3,323</u>	<u>44,329</u>	<u>1,066,018</u>	<u>-</u>	<u>43,913</u>	<u>73,916</u>
Receipts over (under) expenditures	2,456	(4,437)	(91,690)	153	16,724	48,852
Unencumbered cash, beginning	<u>7,773</u>	<u>64,781</u>	<u>135,863</u>	<u>4,256</u>	<u>178,345</u>	<u>483,901</u>
Unencumbered cash, ending	<u>\$ 10,229</u>	<u>\$ 60,344</u>	<u>\$ 44,173</u>	<u>\$ 4,409</u>	<u>\$ 195,069</u>	<u>\$ 532,753</u>

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BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

Schedule 2-19

Non-budgeted Special Purpose Funds (continued)

	Clerks Technology	Treasury Technology	Department on Aging Grants	Health Department Grants	Federal and State Assistance	CARES Act	Total
Receipts:							
Charges for services	\$ -	\$ -	\$ 29,729	\$ 16,173	\$ 93,704	\$ -	\$ 151,556
Licenses, permits, and fees	30,241	30,241	-	-	-	-	1,009,693
County office fees	-	-	-	-	-	-	5,555
Intergovernmental	-	-	564,548	492,800	80,354	13,965,719	16,536,293
Miscellaneous	-	-	19,182	357	2,405	-	474,454
Transfers	-	-	-	-	36,827	-	4,519,009
Total receipts	<u>30,241</u>	<u>30,241</u>	<u>613,459</u>	<u>509,330</u>	<u>213,290</u>	<u>13,965,719</u>	<u>22,696,560</u>
Expenditures:							
Personal services	-	-	338,641	421,185	58,921	41,687	2,155,420
Contractual services	1,104	14,959	171,678	14,403	52,645	11,081,003	11,802,257
Commodities	-	1,241	97,452	34,834	23,322	1,101,684	1,272,601
Capital outlay	-	11,779	-	548	108,195	-	3,558,554
Miscellaneous	-	-	17,299	108	28,668	-	77,250
Transfers	-	-	381	33,673	-	1,741,345	2,333,602
Total expenditures	<u>1,104</u>	<u>27,979</u>	<u>625,451</u>	<u>504,751</u>	<u>271,751</u>	<u>13,965,719</u>	<u>21,199,684</u>
Receipts over (under) expenditures	29,137	2,262	(11,992)	4,579	(58,461)	-	1,496,876
Unencumbered cash, beginning	<u>27,711</u>	<u>13,971</u>	<u>135,609</u>	<u>118,728</u>	<u>424,866</u>	<u>-</u>	<u>15,657,589</u>
Unencumbered cash, ending	<u>\$ 56,848</u>	<u>\$ 16,233</u>	<u>\$ 123,617</u>	<u>\$ 123,307</u>	<u>\$ 366,405</u>	<u>\$ -</u>	<u>\$ 17,154,465</u>

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

Capital Project Funds

	<u>Public Safety Communications</u>
Receipts and other sources:	
Transfers	\$ -
Total receipts and other sources	<u>\$ -</u>
Expenditures:	
Contractual services	\$ -
Total expenditures	<u>\$ -</u>
Receipts and other sources over (under) expenditures	-
Unencumbered cash, beginning	<u>70,769</u>
Unencumbered cash, ending	<u>\$ 70,769</u>

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Bond and Interest Funds - Bond and Interest Fund

	Actual	Budget	Variance- Over (Under)
Receipts:			
Special assessments	\$ 408,773	\$ 140,000	\$ 268,773
Ad valorem property tax	1,545,242	1,902,568	(357,326)
In lieu of tax	3,320	-	3,320
Delinquent tax	38,832	65,000	(26,168)
Motor VehicleTax	177,562	172,583	4,979
Intergovernmental	20	-	20
Rental income	74,471	-	74,471
Transfers	150,000	83,820	66,180
Total receipts	<u>\$ 2,398,220</u>	<u>\$ 2,363,971</u>	<u>\$ 34,249</u>
Expenditures:			
Contractual services	\$ 2,152,080	\$ 2,070,000	\$ 82,080
Principal	119,055	60,000	59,055
Interest	19,495	166,250	(146,755)
Total expenditures	<u>\$ 2,290,630</u>	<u>\$ 2,296,250</u>	<u>\$ (5,620)</u>
Receipts over (under) expenditures	107,590		
Unencumbered cash, beginning	<u>105,487</u>		
Unencumbered cash, ending	<u>\$ 213,077</u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Business Funds - Self Insurance Internal Service

	Actual	Budget	Variance- Over (Under)
Receipts:			
Charges for services	\$ 931,430	\$ -	\$ 931,430
Miscellaneous	166	-	166
Transfers	<u>3,356,036</u>	<u>4,585,440</u>	<u>(1,229,404)</u>
Total receipts	<u><u>\$ 4,287,632</u></u>	<u><u>\$ 4,585,440</u></u>	<u><u>\$ (297,808)</u></u>
Expenditures:			
Contractual services	<u>\$ 4,348,945</u>	<u>\$ 5,513,110</u>	<u>\$ (1,164,165)</u>
Total expenditures	<u><u>\$ 4,348,945</u></u>	<u><u>\$ 5,513,110</u></u>	<u><u>\$ (1,164,165)</u></u>
Receipts over (under) expenditures	(61,313)		
Unencumbered cash, beginning	<u>1,676,208</u>		
Unencumbered cash, ending	<u><u>\$ 1,614,895</u></u>		

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2020

Business Funds - Landfill Operating

	Actual	Budget	Variance- Over (Under)
Receipts:			
Delinquent tax	\$ 3	\$ -	\$ 3
Charges for services	3,007,002	2,700,000	307,002
Rental income	14,644	14,500	144
Miscellaneous	2,800	200,000	(197,200)
	<u>\$ 3,024,449</u>	<u>\$ 2,914,500</u>	<u>\$ 109,949</u>
Total receipts			
Expenditures:			
Personal services	\$ 616,384	\$ 563,212	\$ 53,172
Contractual services	191,048	271,500	(80,452)
Commodities	260,600	230,000	30,600
Capital outlay	1,010,619	-	1,010,619
Miscellaneous	113,801	200,000	(86,199)
Transfers	847,955	1,867,678	(1,019,723)
	<u>\$ 3,040,407</u>	<u>\$ 3,132,390</u>	<u>\$ (91,983)</u>
Total expenditures			
Receipts over (under) expenditures	\$ (15,958)		
Unencumbered cash, beginning	15,958		
Unencumbered cash, ending	<u>\$ -</u>		

Business Funds - Landfill Capital Improvements

	Actual
Receipts:	
Transfers	\$ 757,181
	<u>\$ 757,181</u>
Total receipts	
Expenditures:	
Capital outlay	\$ 2,374,436
Transfers	600,000
	<u>\$ 2,974,436</u>
Total expenditures	
Receipts over (under) expenditures	(2,217,255)
Unencumbered cash, beginning	3,641,184
Unencumbered cash, ending	<u>\$ 1,423,929</u>

BUTLER COUNTY, KANSAS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2020

Agency Funds

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Advance tax	\$ -	\$ 15,402	\$ 15,402	\$ -
Commercial motor vehicle holding	1,040	15,654	-	16,694
Current tax	64,640,979	111,347,920	114,784,659	61,204,240
Delinquent tax	936,826	2,911,257	2,526,493	1,321,590
Federal Land Ent Holding	886	46,402	46,402	886
In lieu of tax	113,795	237,287	222,314	128,768
Motor vehicle sales tax	210,860	6,795,649	6,660,402	346,107
Motor vehicle tax	433,383	11,265,606	11,233,511	465,478
NRP- Tax holding fund	-	1,035,170	1,035,170	-
Rental Excise Tax Holding	-	1,993	1,433	560
RV Tax Holding	4,168	176,570	173,139	7,599
Severance tax holding	-	12,104	12,104	-
Special City/County Highway Holding	-	1,837,177	1,837,177	-
Specials Holding	2,806,003	4,991,806	5,144,832	2,652,977
Tax and motor vehicle over/short	-	540,739	540,739	-
Tax sales	92,260	105,951	53,758	144,453
Total Distributable Funds	69,240,200	141,336,687	144,287,535	66,289,352
State Funds:				
State educational building tax	-	851,948	851,948	-
State institutional building tax	-	425,975	425,975	-
Total State Funds	-	1,277,923	1,277,923	-
Subdivision Funds:				
Butler County Community College	-	16,420,577	16,420,577	-
Cities	41,246	25,336,722	25,336,722	41,246
Regional Library - general	-	476,006	476,006	-
Regional Library - employee benefits	-	33,555	33,555	-
School districts	-	51,282,139	51,282,139	-
Townships	-	7,392,565	7,392,565	-
Watershed districts	1,514	398,050	397,953	1,611
Total Subdivision Funds	42,760	101,339,614	101,339,517	42,857
Other Agency Funds:				
Cereal malt beverage licenses	175	-	50	125
County sheriff donations	10,388	(21,347)	(35,850)	24,891
Civic plus holding fund	2,112	-	-	2,112
EMS donations	7,406	-	-	7,406
Employee association	17,954	14,625	19,151	13,428
Fish and game licenses	3	-	-	3
Inmate funds	24,790	505,705	503,473	27,022
Miscellaneous drug dealer stamp	-	-	-	-
Procurement card clearing	78	-	49,709	(49,631)
Register of Deeds - Heritage fund	13,540	34,161	30,000	17,701
Rescue Squad donations	14,431	2,975	-	17,406
Stray animals	200	-	-	200
Fire Districts	164,843	2,201,384	2,310,070	56,157
Flex Account	73,618	180,830	183,434	71,014
Oil and Gas Depletion Trust	462,874	-	-	462,874
Total Other Agency Funds	792,412	2,918,333	3,060,037	650,708
Total Agency Funds	\$ 70,075,372	\$ 246,872,557	\$ 249,965,012	\$ 66,982,917

BUTLER COUNTY, KANSAS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2020

Related Municipal Entity - Butler County Extension Council

	Actual
Receipts:	
County appropriation	\$ 349,000
KSU salary participation	53,441
Educational services	5,909
Interest and miscellaneous	397
Total receipts	<u>408,747</u>
Expenditures:	
Personnel services	345,187
Contractual services	5,323
Commodities	9,977
Capital outlay	13,352
Miscellaneous	7,411
Total expenditures	<u>381,250</u>
Receipts over expenditures	27,497
Unencumbered cash, beginning	199,872
Unencumbered cash, ending	<u><u>\$ 227,369</u></u>

Related Municipal Entity - Butler County Public Building Commission

	Actual
Receipts:	
Rental income	\$ 2,152,080
Total receipts	<u>2,152,080</u>
Expenditures:	
Principal	1,995,000
Interest	157,068
Total expenditures	<u>2,152,068</u>
Receipts (under) expenditures	12
Unencumbered cash, beginning	14,383
Unencumbered cash, ending	<u><u>\$ 14,395</u></u>